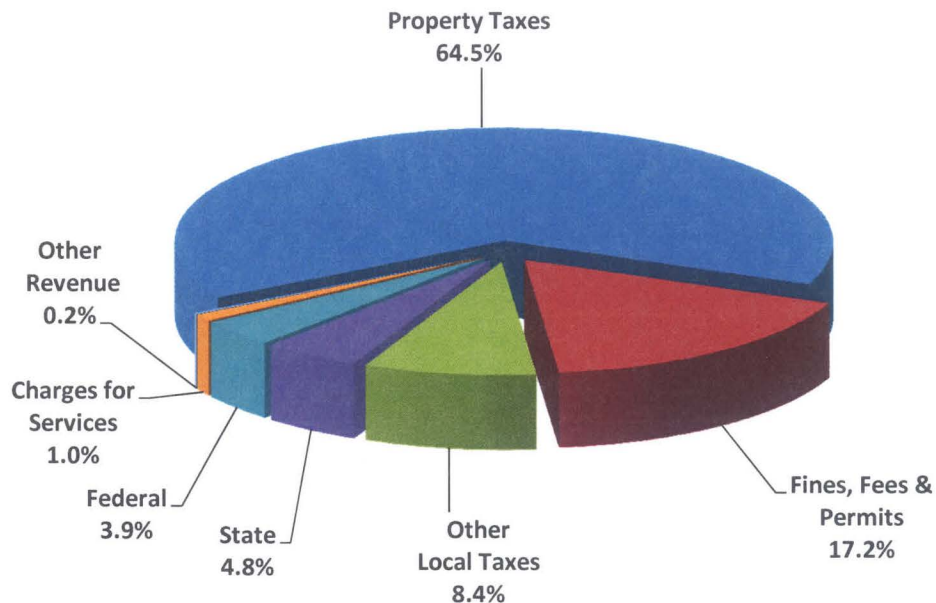


GENERAL FUND SUMMARY



FY14 PROPOSED BUDGET

Where the Money Comes From....

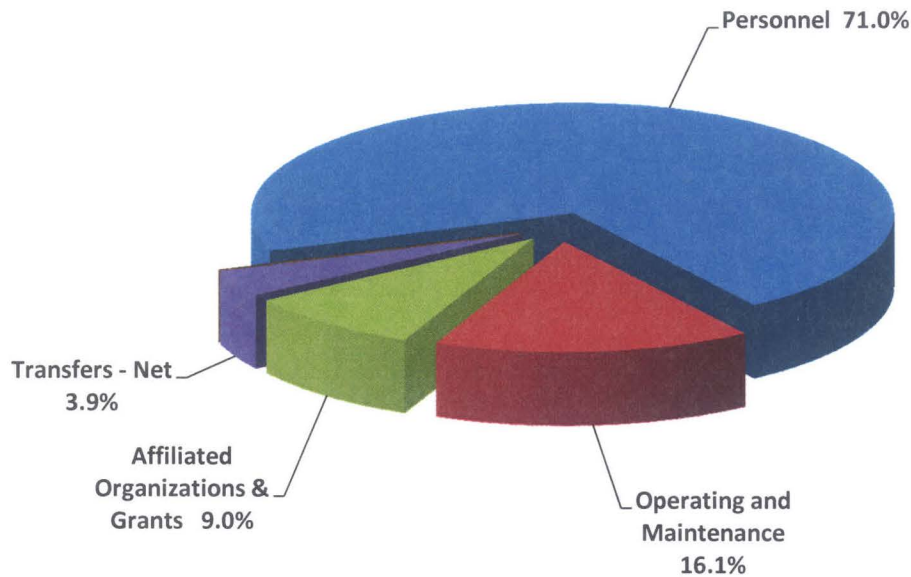


Property taxes are the largest single source of revenue for General Fund operations.

REVENUE SOURCES:

Property Taxes	\$ 241,251,000
Fines, Fees & Permits	64,210,041
Other Local Taxes	31,561,000
Intergovernmental-State	17,908,959
Intergovernmental-Federal	14,525,362
Charges for Services	3,842,441
Other Revenue	762,471
Total Revenue	\$ 374,061,273

....and Where the Money Goes



Personnel expenses represent the largest expenditure category for General Fund Operations.

USE OF FUNDS:

Personnel	\$	265,530,052
Operating, Maintenance, Other		60,091,023
Affiliated Organizations & Grants		33,865,993
Transfers - Net		14,574,205
Total Expenditures	\$	374,061,273

Projections through FY2018

General Fund

Acct	Description	FY 14 Proposed	FY 15 Projected	FY 16 Projected	FY 17 Projected	FY 18 Projected
Assumptions:						
	Property Tax percentage increase-Current	0.0%	1.0%	1.0%	1.0%	1.0%
	Property Tax percentage increase-Prior Years	0.0%	1.0%	1.0%	1.0%	1.0%
	Salary Increase	0.0%	2.0%	2.0%	2.0%	2.0%
	Pension Percent of Salaries (5102)	12.75%	13.24%	13.99%	14.66%	15.13%
	OPEB Percent of Salaries (5102)	13.74%	14.63%	15.27%	15.27%	15.27%
	Health Insurance percentage increase	0.0%	7.0%	7.0%	7.0%	7.0%
	Operating and Maintenance Percent Increase	0.0%	2.0%	2.0%	2.0%	2.0%
	Property Tax Rate - General Fund	1.36	1.36	1.36	1.36	1.36
	Penny Value	1,600,000	1,616,000	1,632,160	1,648,482	1,664,966
40 -	Property Taxes	(241,251,000)	(243,663,510)	(246,100,145)	(248,561,146)	(251,046,757)
41 -	Other Local Taxes	(31,561,000)	(31,561,000)	(31,561,000)	(31,561,000)	(31,561,000)
43 -	Intergovernmental Revenues-State of Tenne	(17,908,959)	(15,908,959)	(17,008,959)	(16,108,959)	(17,908,959)
44 -	Intergovernmental Revenues-Federal & Loca	(14,525,362)	(14,525,362)	(14,525,362)	(14,525,362)	(14,525,362)
45 -	Charges for Services	(3,842,441)	(3,842,441)	(3,842,441)	(3,842,441)	(3,842,441)
46 -	Fines, Fees & Permits	(64,210,041)	(64,210,041)	(64,210,041)	(64,210,041)	(64,210,041)
47 -	Other Revenue	(297,271)	(297,271)	(297,271)	(297,271)	(297,271)
48 -	Investment Income	(465,200)	(465,200)	(465,200)	(465,200)	(465,200)
Revenue		(374,061,273)	(374,473,783)	(378,010,418)	(379,571,419)	(383,857,030)
51 -	Salaries-Regular Pay	189,363,943	193,151,221	197,014,245	200,954,530	204,973,621
51 -	Salaries - Elections		1,900,000	800,000	2,500,000	
52 -	Salaries-Other Compensation	12,284,012	12,529,692	12,780,286	13,035,892	13,296,610
5510 -	Retirement Benefits - County	23,500,614	25,573,222	27,562,293	30,049,133	31,012,509
5511 -	Other Post Employment Benefits	25,325,367	28,259,097	30,077,508	30,679,058	31,292,639
554x -	Group Health Insurance Benefit	25,060,444	26,814,676	28,691,703	30,700,122	32,849,131
55xx -	Other Fringe Benefits	6,705,457	6,839,566	6,976,357	7,115,884	7,258,202
56 -	Salary Restriction	(16,709,785)	(17,043,980)	(17,384,860)	(17,732,557)	(18,087,208)
Salaries & Fringe Benefits		265,530,052	278,023,494	286,517,532	297,302,062	302,595,504
60 -	Supplies & Materials	9,479,986	9,669,585	9,862,977	10,060,237	10,261,442
64 -	Services & Other Expenses	7,490,620	7,640,432	7,793,241	7,949,106	8,108,088
66 -	Professional & Contracted Services	31,593,681	32,225,555	32,870,066	33,527,467	34,198,016
67 -	Rent, Utilities & Maintenance	14,087,947	14,369,706	14,657,100	14,950,242	15,249,247
68 -	Interfund Services	6,020	6,140	6,263	6,388	6,516
70 -	Capital Asset Acquisitions	1,027,185	1,047,729	1,068,684	1,090,058	1,111,859
Operating & Maintenance		63,685,438	64,959,147	66,258,331	67,583,498	68,935,168
Debt Services		-	-	-	-	-
Affiliated Organizations		33,365,993	33,365,993	33,365,993	33,365,993	33,365,993
Grants		500,000	500,000	500,000	500,000	500,000
Contingencies & Restrictions		(3,269,355)	(3,269,355)	(3,269,355)	(3,269,355)	(3,269,355)
Other Financing Sources		(325,060)	(542,907)	(542,907)	(542,907)	(542,907)
Expenditures		359,487,068	373,036,372	382,829,594	394,939,291	401,584,403
Planned Fund Balance Change		-	-	-	-	-
Net Transfers		14,574,205	14,574,205	14,574,205	14,574,205	14,574,205
SUMMARY TOTAL		-	13,136,794	19,393,381	29,942,077	32,301,578
Annual Deficit Increase		-	13,136,794	6,256,587	10,548,696	2,359,501

Prime Accounts
General Fund

ACCT	DESCRIPTION	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 AMENDED	FY14 PROPOSED
40 - Property Taxes		(224,297,857)	(240,027,270)	(242,951,329)	(240,376,000)	(241,251,000)
41 - Other Local Taxes		(32,278,260)	(36,481,925)	(28,298,234)	(30,732,000)	(31,561,000)
43 - Intergovernmental - State		(21,144,826)	(17,585,647)	(17,552,358)	(17,509,392)	(17,908,959)
44 - Intergovernmental - Federal & Local		(13,568,726)	(4,508,065)	(3,962,130)	(8,227,894)	(14,525,362)
45 - Charges for Services		(4,277,591)	(3,719,872)	(3,689,453)	(3,958,030)	(3,842,441)
46 - Fines, Fees & Permits		(62,044,012)	(64,374,244)	(65,071,272)	(62,704,319)	(64,210,041)
47 - Other Revenue		(293,240)	(1,067,864)	(347,713)	(251,671)	(297,271)
48 - Investment Income		(528,661)	(407,727)	(477,789)	(547,316)	(465,200)
TOTAL REVENUE		(358,433,172)	(368,172,614)	(362,350,277)	(364,306,622)	(374,061,273)
51 - Salaries-Regular Pay		176,253,506	176,881,428	174,124,897	190,139,950	189,363,943
52 - Salaries-Other Compensation		12,064,358	11,912,964	15,620,556	12,443,621	12,284,012
55 - Fringe Benefits		56,233,918	56,951,897	64,758,149	76,425,171	80,591,882
56 - Salary Restriction		-	0	-	(19,081,015)	(16,709,785)
TOTAL SALARIES		244,551,783	245,746,290	254,503,602	259,927,728	265,530,052
60 - Supplies & Materials		8,978,881	8,717,023	9,126,365	10,070,289	9,479,986
64 - Services & Other Expenses		5,259,098	6,077,443	6,879,464	8,005,013	7,490,620
66 - Professional & Contracted Services		29,103,414	27,679,158	27,509,909	31,235,575	31,593,681
67 - Rent, Utilities & Maintenance		14,053,334	14,442,257	13,549,430	14,114,039	14,087,947
68 - Interfund Services		(627,315)	293,118	1,656,565	821,387	6,020
70 - Capital Asset Acquisitions		2,885,381	872,036	1,258,538	2,012,609	1,027,185
TOTAL OPERATING & MAINT		59,652,792	58,081,035	59,980,272	66,258,912	63,685,438
80 - DEBT SERVICES		-	-	-	50,000	0
89 - AFFILIATED ORGANIZATIONS		41,699,413	40,514,884	29,253,673	28,480,299	33,365,993
90 - GRANTS		306,000	1,457,520	1,692,000	1,337,000	500,000
95 - CONTINGENCIES & RESTRICTIONS		-	-	-	(2,282,156)	(3,269,355)
94 - OTHER SOURCES & USES		(158,322)	628,350	(1,636,758)	(335,060)	(325,060)
TOTAL EXPENDITURES		346,051,667	346,428,079	343,792,788	353,436,723	359,487,068
99 - PLANNED FUND BALANCE CHANGE		-	-	-	(4,612,091)	-
96 - Operating Transfers In		(3,989,297)	(1,373,180)	(1,316,667)	(2,081,729)	(2,130,608)
98 - Operating Transfers Out		13,693,197	14,517,504	13,841,465	17,563,720	16,704,813
NET TRANSFERS		9,703,899	13,144,324	12,524,798	15,481,991	14,574,205
TOTAL GENERAL FUND		(2,677,606)	(8,600,211)	(6,032,691)	-	-

Net Expenditures by Division

General Fund

	FY10 ACTUAL	FY11 ACTUAL	FY12 ACTUAL	FY13 AMENDED	FY14 PROPOSED
MAYOR'S ADMINISTRATION:					
Administration & Finance	(209,543,579)	(218,630,982)	(226,711,482)	(232,037,372)	(227,658,558)
Information Technology	7,185,227	6,948,054	7,502,145	8,493,394	8,575,755
Planning & Development	472,751	412,247	384,117	389,545	405,287
Public Works	14,758,119	16,155,134	16,336,233	16,631,278	16,765,310
Health Services	19,679,916	20,251,369	20,656,753	20,583,080	21,680,098
Community Services	6,618,401	7,575,397	8,131,192	7,748,478	7,576,344
SUBTOTAL	(160,829,164)	(167,288,781)	(173,701,040)	(178,191,596)	(172,655,765)
SHERIFF:					
Sheriff Administration	17,718,063	15,700,129	16,874,436	10,335,001	9,294,753
Law Enforcement	47,778,354	50,052,404	52,992,077	57,170,889	55,028,821
Jail	71,810,675	70,701,363	73,181,715	79,158,609	80,484,154
SUBTOTAL	137,307,092	136,453,896	143,048,228	146,664,499	144,807,727
JUDICIAL:					
Chancery Court	(1,851,749)	(2,761,929)	(2,585,180)	(1,884,561)	(2,089,153)
Circuit Court	(531,473)	(618,608)	(544,705)	(296,078)	(225,008)
Criminal Court	(21,084)	(675,219)	(339,279)	(68,404)	82,292
General Sessions Court	1,662,289	2,381,836	2,631,621	3,754,693	3,700,929
Probate Court	550,865	543,122	576,866	643,048	670,980
Juvenile Court	18,242,936	17,570,456	18,422,077	19,418,890	19,581,964
Attorney General	8,423,993	9,069,267	9,447,823	9,613,523	9,750,135
Other Judicial	6,103,024	6,393,384	6,815,641	7,546,670	7,607,376
SUBTOTAL	32,578,802	31,902,310	34,424,864	38,727,783	39,079,516
OTHER ELECTED OFFICIALS:					
Legislative Operations	1,719,475	1,759,730	1,704,463	3,041,426	2,454,898
Equal Opportunity	727,793	681,864	597,471	739,362	750,745
Assessor	6,720,714	9,601,197	9,650,697	10,355,432	7,692,618
County Clerk	(4,908,431)	(4,725,968)	(4,535,555)	(4,438,045)	(4,649,349)
Register	(1,459,066)	(1,637,276)	(1,743,026)	(1,579,764)	(2,098,829)
Trustee	(14,534,822)	(15,347,183)	(15,478,794)	(15,319,097)	(15,381,562)
SUBTOTAL	(11,734,335)	(9,667,636)	(9,804,743)	(7,200,685)	(11,231,480)
TOTAL GENERAL FUND	(2,677,606)	(8,600,211)	(6,032,691)	-	-

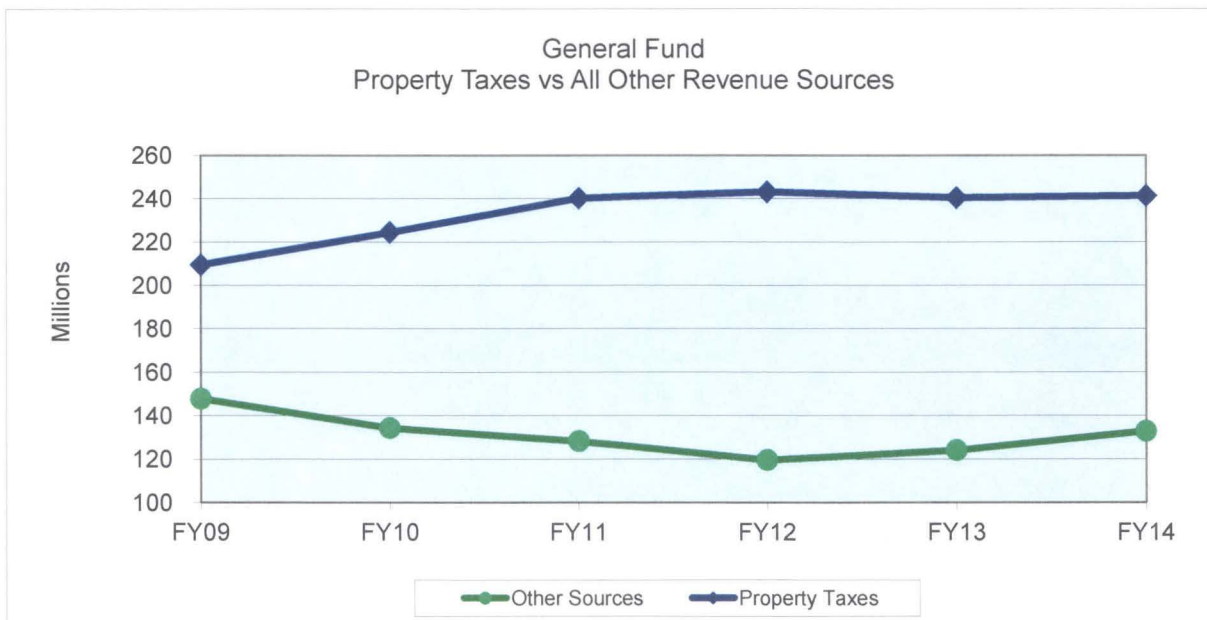
Gross Expenditures by Division**General Fund**

Includes All Expenditures and Transfers without Revenue	<u>FY14 Proposed</u>	<u>%</u>
Sheriff	155,873,112	41.7%
Regional Medical Center	26,816,000	7.2%
Inmate Medical Care	11,430,394	3.1%
Other Affiliated Organizations and County Grants	7,049,993	1.9%
	<u>201,169,499</u>	<u>53.8%</u>
Mayor's Administration:		
Administration and Finance (includes Elections)	25,406,674	6.8%
Information Technology Services	10,394,749	2.8%
Planning and Development	410,287	0.1%
Public Works	18,776,565	5.0%
Health Services	15,532,904	4.2%
Community Services	8,526,344	2.3%
Total Mayor's Administration	<u>79,047,522</u>	<u>21.1%</u>
Judicial:		
Chancery	1,539,847	0.4%
Circuit	2,944,992	0.8%
Criminal	4,980,932	1.3%
General Sessions	13,715,929	3.7%
Probate	1,220,980	0.3%
Juvenile	21,202,964	5.7%
Attorney General	9,834,135	2.6%
Public Defender	9,679,060	2.6%
Divorce Referee	597,007	0.2%
Jury Commission	886,309	0.2%
Total Judicial	<u>66,602,156</u>	<u>17.8%</u>
Other Elected Officials:		
County Clerk	4,900,851	1.3%
Register	1,753,171	0.5%
Trustee	6,861,438	1.8%
Assessor	10,520,493	2.8%
County Commission	3,206,143	0.9%
Total Other Elected Officials	<u>27,242,095</u>	<u>7.3%</u>
Total General Fund Expenditures	<u>374,061,273</u>	<u>100%</u>

Revenue Overview

General Fund

REVENUE SOURCE	FY10 Actual	FY11 Actual	FY12 Actual	FY13 Amended	FY14 Proposed
Property Taxes	(224,297,857)	(240,027,270)	(242,951,329)	(240,376,000)	(241,251,000)
% of Total	62.6%	65.2%	67.0%	66.0%	64.5%
Fines, Fees & Permits	(62,044,012)	(64,374,244)	(65,071,272)	(62,704,319)	(64,210,041)
% of Total	17.3%	17.5%	18.0%	17.2%	17.2%
Other Local Taxes	(32,278,260)	(36,481,925)	(28,298,234)	(30,732,000)	(31,561,000)
% of Total	9.0%	9.9%	7.8%	8.4%	8.4%
Intergovernmental - State	(21,144,826)	(17,585,647)	(17,552,358)	(17,509,392)	(17,908,959)
% of Total	5.9%	4.8%	4.8%	4.8%	4.8%
Intergovernmental-Fed&Local	(13,568,726)	(4,508,065)	(3,962,130)	(8,227,894)	(14,525,362)
% of Total	3.8%	1.2%	1.1%	2.3%	3.9%
Charges for Services	(4,277,591)	(3,719,872)	(3,689,453)	(3,958,030)	(3,842,441)
% of Total	1.2%	1.0%	1.0%	1.1%	1.0%
Other Revenue	(293,240)	(1,067,864)	(347,713)	(251,671)	(297,271)
% of Total	0.1%	0.3%	0.1%	0.1%	0.1%
Interest Income	(528,661)	(407,727)	(477,789)	(547,316)	(465,200)
% of Total	0.1%	0.1%	0.1%	0.2%	0.1%
Total General Fund Revenue	(358,433,172)	(368,172,614)	(362,350,277)	(364,306,622)	(374,061,273)
% Change from Prior Year	2.8%	2.7%	-1.6%	0.5%	2.7%
\$ Change from Prior Year (Decrease)		9,739,442	-5,822,337	1,956,345	9,754,651



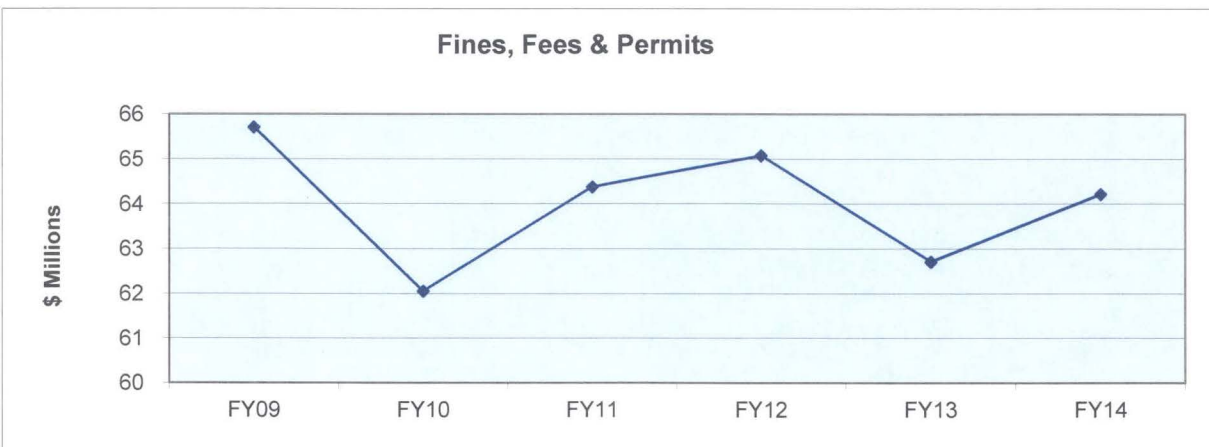
Property tax revenue has increased in relative share to other types of taxes and fees that support General Fund operations.

GENERAL FUND REVENUE TRENDS AND ASSUMPTIONS

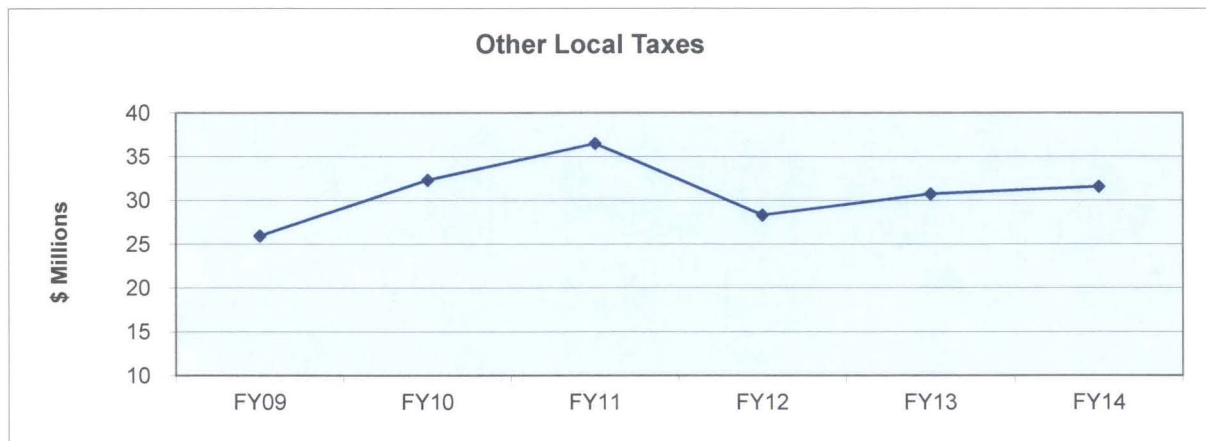
Property Tax Revenues continue to provide the primary source of operating funds for Shelby County, accounting for 64.5% of total General Fund revenues. The growth in property tax revenue through FY12 includes a shift of three cents from Debt Service to the General Fund for FY12 and a shift of eight cents from Education to the General Fund in FY11. Property taxes have been projected for FY14 at the FY13 budget level with the assumption of a certified tax rate equalization. A \$2.6 million increase is projected from delinquent tax collections. Further details and discussion of property taxes is provided in the "All Funds Summary" section.



Fines, Fees & Permits represent the second largest source of General Fund income at 17.2% of total revenue. This category includes fees collected by the Courts and Other Elected Officials such as the County Clerk, Register and Trustee. The FY14 Proposed Budget amount is \$1.5 million higher than the current budget, although less than the actual collections for FY12. Court fees have been adjusted upward to match the current collection trends. In FY14, County Clerk fees are increasing almost \$300K due to a relicensing of Hertz rental vehicles. An increase of \$550K for the County Register fees reflects an increase in real estate transactions due to the improving housing market and refinance rates.



Other Local Taxes contribute 8.4% of all General Fund revenues, which is 2.3% more than the current budget. This increase is driven primarily by increased collections for Business Taxes (+\$2.0 million) since that function was assumed by the State. This category also includes Interest & Penalty on Taxes and In-Lieu-of-Tax payments collected from MLG&W and the TVA. The Wholesale Beer Tax has been reduced by half due to recent annexations by the City of Memphis.



Intergovernmental Revenue collected from the State of Tennessee accounts for 4.8% of all General Fund revenue. State revenue includes the County share of the State Sales Tax, State Income Tax, the TVA Replacement Tax and various grant programs and reimbursements.

Intergovernmental Revenue - Federal & Local sources contribute 3.9% to the County General Fund. The increase in this category reflects the inclusion of a reimbursement from the Schools for the cost of School Security (\$4.9 million) and reimbursements from the City of Memphis and other County municipalities for the cost of the 2013 reappraisal (\$2.9 million).

Charges for Services, Other Revenue Sources and Interest Income account for only about 1.2% of all General Fund revenues. Over 60% of this revenue is derived from the Inmate Phone System, TennCare Revenue, Pretrial Program fees and concessions at the Edmund Orgill Golf Course.

Position Control Budget

General Fund

Personnel costs account for about 71% of all General Fund expenditures. That factor makes Position Control the most significant single element for cost containment. To control the impact of escalating salaries and related fringe benefits, several measures have been implemented over the past several years:

- A gradual **workforce reduction** has been achieved primarily through planned elimination of vacant positions rather than layoffs. This strategy has resulted in the gradual elimination of 377 positions – almost 8% of the workforce - over the past six years, without significant reduction in services.
- A **Hiring Oversight committee** was established to review all requests to fill vacant positions or to reclassify positions with a resulting salary increase.
- **General salary increases have been limited to only 1.4% over the past 10 years**, as shown in the table below. Increases were deferred for fiscal years 2009, 2010, 2012 – and again for FY2014.

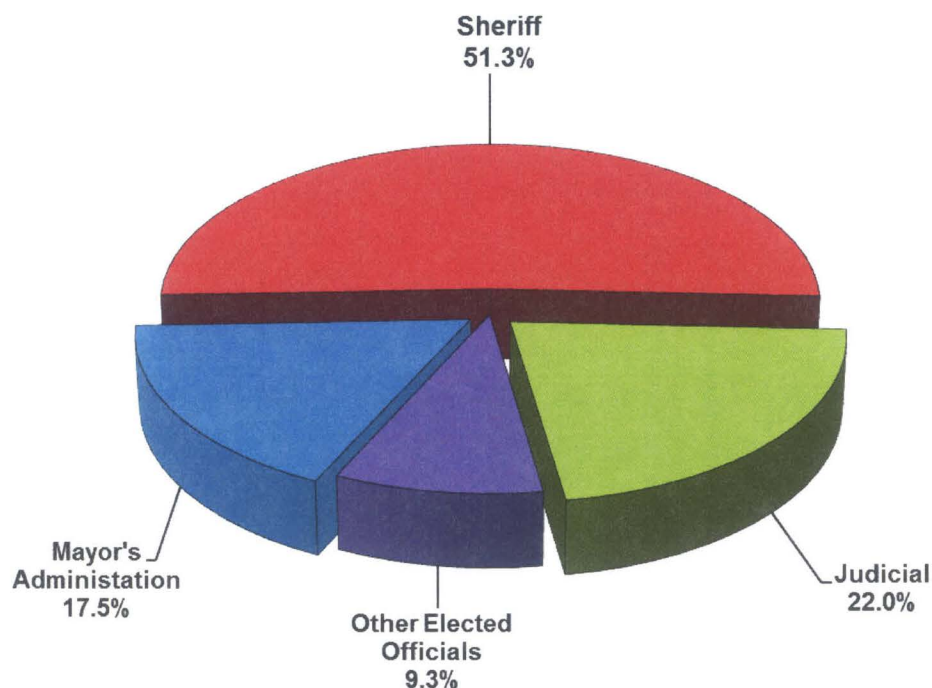
	Increase	Stipend	Date
FY14	-		
FY13	1%		7/1/12
FY12	-	\$650	1/1/12
FY11	2%		7/1/10
FY10	-		
FY09	-		
FY08	3%		10/1/07
FY07	3%		10/1/06
FY06	3%		9/1/05
FY05	2%		10/1/04
FY04	-		

- **Position control** procedures require that any salary increase requests for equity or approved reclassifications must be funded from reductions to other budgeted positions or funds reserved for this purpose. This policy ensures that the base budget does not grow at a rate that exceeds any approved general annual increases.
- Transition of **permanent positions to temporary status** has been promoted when feasible to provide flexibility in seasonal staffing levels while reducing some benefit costs and future pension liability.
- **Limitations to benefits** offered for personal and sick leave, retirement, and health coverage have been considered, with some reductions applied to newly hired employees. Existing employees will contribute more to specified pension plans and share the cost of health coverage rate increases.

Even with these control factors in place, however, the County faces major obstacles to maintaining this trend in workforce reduction and cost containment. Some of those factors include:

1. **Public safety** remains a high priority for Shelby County, so reductions in this area are unpopular. About 50% of all General Fund employees are allocated to the Sheriff; therefore, administrative positions have been reduced at a proportionately higher rate than public safety positions. The feasibility of further staff reductions in non public safety areas is limited by the need to maintain adequate staffing levels to continue to provide the required services.
2. **Escalating costs** for health insurance, pensions and other post employment benefits continue to impact the total expense associated with base salaries. The total cost of salaries and benefits has continued to rise even as the workforce is reduced.
3. **Cost of living increases** and inflation (including health care costs passed on to employees and some reductions in benefits) necessitate some level of salary adjustments to recruit and retain quality employees.

General Fund Positions



FTE Position Trends

General Fund

DIVISION	FY09	FY10	FY11	FY12	FY13	FY14	13-14 Change
MAYOR'S ADMINISTRATION:							
Administration & Finance	223.0	206.0	204.0	201.0	208.0	208.5	0.5
Information Technology	90.0	84.0	78.0	75.0	82.0	80.0	(2.0)
Planning & Development	6.6	6.6	6.5	5.7	5.0	5.0	-
Public Works	169.0	145.0	157.0	146.0	139.0	139.0	-
Health Services	253.0	213.0	166.6	156.8	146.6	146.6	-
Community Services	87.0	97.0	102.1	97.1	96.0	96.0	-
TOTAL	828.6	751.6	714.2	681.6	676.6	675.1	(1.5)
SHERIFF:							
Sheriff Administration	207.0	202.0	197.0	196.0	193.0	192.0	(1.0)
Law Enforcement	646.0	646.8	647.8	650.8	689.8	690.8	1.0
Jail	1,198.0	1,164.0	1,128.0	1,117.0	1,105.0	1,101.0	(4.0)
TOTAL	2,051.0	2,012.8	1,972.8	1,963.8	1,987.8	1,983.8	(4.0)
JUDICIAL	912.5	883.7	854.7	852.7	851.7	849.5	(2.2)
OTHER ELECTED OFFICIALS	396.0	375.0	369.0	359.0	359.0	359.0	-
TOTAL FTE - GENERAL FUND	4,188.1	4,023.1	3,910.7	3,857.0	3,875.1	3,867.4	(7.7)
Change from prior year	(56.5)	(165.0)	(112.4)	(53.7)	18.0	(7.7)	
Annual % Change	-1.3%	-3.9%	-2.8%	-1.4%	0.5%	-0.2%	

General Fund Positions Trend



General Fund positions have been reduced by 377 positions (8%) over the past five years

Note: FY13 increase reflects the addition by resolution of 35 School Resource Officers

Fund Balance Analysis

General Fund

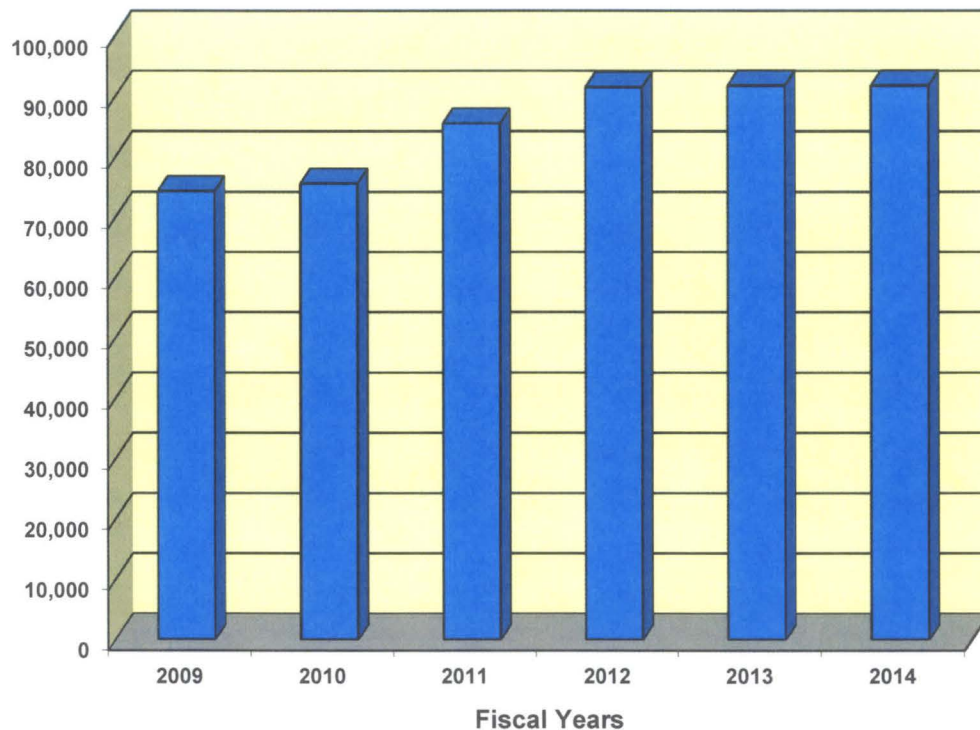
Fund Balance is a term used to express equity - the excess of what the County owns (assets) over what the County owes (liabilities) for a single fund. A healthy fund balance is important to financial planning and budgeting for the following reasons:

- To provide funds for unforeseen expenses or emergencies
- To ensure sufficient cash flow
- To demonstrate financial stability for higher bond ratings and lower cost of debt

Shelby County has maintained an average fund balance of about 23% of revenues over the past six years. This is within the range of the 15-25% minimum specified by Shelby County policy. However, cash flow requirements due to the collection cycle of property taxes indicate that a fund balance of about 27% of revenue is needed.

Summary of General Fund Balance

Fiscal Years 2008 - 2014 at June 30
(in thousands)



	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Projected	2014 Budget
Beginning Fund Balance at July 1	65,504	75,165	78,158	86,867	92,899	92,899
Revenue	357,946	358,638	368,186	362,350	364,307	374,061
Expenditures and Transfers	-348,285	-355,645	-359,477	-356,318	-364,307	-374,061
Ending Fund Balance at June 30	75,165	78,158	86,867	92,899	92,899	92,899
Unassigned Ending Fund Balance	74,393	75,694	85,635	91,591	91,899	91,899
Unassigned as a % of Revenue	20.78%	21.11%	23.26%	25.28%	25.23%	24.57%

County Grants**General Fund****COUNTY GRANTS**

<u>Section</u>	<u>Organization or Program Name:</u>	<u>FY13 Amended</u>	<u>FY14 Proposed</u>
201301	9006 - Exchange Club Family Center	\$ 138,000	\$ 115,000
201301	9008 - Penny Hardaway's Fast Break Courts	300,000	-
201301	9009 - Hattiloo Theatre	25,000	-
201301	9010 - Big Brothers/Big Sisters	100,000	-
201301	9020 - Family Safety Center	138,000	100,000
201301	9017 - Map South Inc	46,000	20,000
201301	9022 - Shelby County Books From Birth	35,000	10,000
201301	9018 - Memphis Food Bank	37,000	15,000
201301	9070 - Community Alliance For The Homeless	45,000	20,000
201301	9071 - Community Alliance - Housing	200,000	100,000
201301	9072 - Community Alliance - Services	250,000	100,000
201301	9092 - CASA of Memphis & Shelby County	23,000	20,000
Total County Grants		<u>\$ 1,337,000</u>	<u>\$ 500,000</u>

INCREASE REQUEST SUMMARY

FY14 Proposed Budget

Department	Description of Request	FTE	Salaries	O&M	Total
------------	------------------------	-----	----------	-----	-------

ELECTION COMMISSION

0	\$ -	\$60,000	\$60,000
----------	-------------	-----------------	-----------------

GIS Study for redistricting of County Commission districts. Includes data quality analysis and evaluation using Geographic Information Systems and reporting tools.

ATTORNEY GENERAL

1 FT/2T	\$ 87,247	\$ -	\$ 87,247
----------------	------------------	-------------	------------------

The D.A.'s Office operates a mentoring-based truancy reduction program in 9 middle schools. On January 2, 2013 we took over monitoring 2 elementary schools with attendance rates at 45%, specifically Shannon and Westwood. This proactive early intervention strategy has resulted in an attendance rate of 98% which was previously less than 50% when we implemented the program in the participating City of Memphis middle schools. Three case advocates (1 FT position; 2 temps) are assigned to the schools. They go to each school every day to take attendance and make sure that the students are there and do not have more than 5 unexcused absences from school. The case advocates serve as a type of case manager and central repository for all information regarding the students at their particular schools. This information is submitted to the U of M Department of Criminology and Criminal Justice for an independent formal evaluation. These case advocates are funded with grants that are expiring at the end of FY13. Without these positions, this successful intervention program will cease.

JUVENILE COURT

37	706151	Admin Services	2 FT positions and O&M
37	706152	Children's Bureau	5 FT positions
37	706154	Youth Services	1 FT position and O&M
37	706155	Detention	1 FT position; 2 temps; and O&M

2	104,416	168,900	273,316
5	273,441	-	273,441
1	48,925	50,000	98,925
1	142,420	841,000	983,420
9	569,202	1,059,900	1,629,102

Total Juvenile Court

***See Attached for detailed summary of requests**

PUBLIC DEFENDER

10 FT/2T	928,163	74,632	1,002,795
-----------------	----------------	---------------	------------------

Less State Revenue Increase:	(1,002,795)
-------------------------------------	--------------------

To address priority service gaps in existing staffing array by adding positions (10 FT positions; 2 temps) in 1) areas that require a high level of specialization, 2) management infrastructure, and 3) to maximize investment in new technologies. Increases in O&M reflect current actual costs, training requirements, customer service improvements, and acquisition of one service vehicle.

LEGISLATIVE OPERATIONS

1	39,551	9,900	49,451
----------	---------------	--------------	---------------

The Commission Chairman, the Budget & Finance Committee Chairman as well as other Commissioners have indicated that they need someone to assist them with properly analyzing the entire County Budget. The Commission Office also requires additional assistance with providing detailed research on a variety of topics and issues of importance to the Commissioners. Adding a New Position (Legislative/Budget Analyst) by converting a temp to FT will serve to assist Commissioners with appropriate analysis regarding the County's budget and fulfill the role of a legislative researcher for the Commission Office. O&M: To cover mileage expenses for all eligible staff within the Commission Office.

TRUSTEE

Net Savings to County = \$48,616

0	60,000	1,141,384	1,201,384
----------	---------------	------------------	------------------

Less Revenue Increase:	(1,250,000)
-------------------------------	--------------------

Request related to City Tax Collection services - various expenses include top performer pay, bank charges and fees, information technology, operational services contracted, telecommunications and postage. **Please see attachment for details.**

Subtotal Increases Requested

Less Associated Revenue

Net Increase Requests

\$1,684,163	\$2,345,816	\$4,029,979
		(2,252,795)
10	\$1,684,163	\$2,345,816
		\$1,777,184

Note: Funding for the requests listed above have NOT been included in the FY14 Proposed Budget.

TRUSTEE
FY 2014 Summary of Increases

The expenditures are requested to provide for the necessary services, supplies and equipment to execute the timely, proper and accurate collection and reporting activities for the City of Memphis taxes both current and delinquent. The total increased expenditure request does not exceed the revenue amount provided for in the Interlocal contract with the City of Memphis.

Account Type	Account Description	FY14 Increase
Revenue	Other Governmental Cost Reimbursements	\$ (1,250,000)
Expenses	Top Performer Pay	60,000
	Bank Charges and Fees	21,092
	Expendable Computer/Telecom Furnishings and Equipment	12,440
	Local Transportation	12,660
	Software License & Maintenance	355,000
	Computing Services Contracted	225,000
	Expendable Equipment/Computer	50,000
	Electronic and Computer Equipment	75,000
	Operational Services Contracted	105,000
	Telecommunications	25,192
	Postage	260,000
	Net (Revenue)/Expense	\$ (48,616)

JUVENILE COURT
FY 2014 Summary of Increases

Administrative Services

Two positions are requested for FY2014. The Clinical Services Specialist position replaces one that was converted due to the Court's inability to obtain an appropriate candidate through several postings. This position will be tasked with performing pre-adjudicatory psychological assessments on all children admitted to the Detention Center, a total of 3,949 in 2012. We are requesting continuation funding from general fund for the Youth Court Specialist. This position has been funded by the shared JABG grant for the past two years. The Youth Court Program, a model in the state of Tennessee, is the Court program with the highest completion and success rates. O&M increases include the following: modular furniture for reconfigured offices (\$16,000); pc/peripheral replacement, cabling, MS Office upgrades, security cameras (\$139,500); DOJ monitors (\$75,000); work orders for data extracts and report generation required by DOJ (\$46,000); Support Services construction work and gasoline price increase (\$21,000); and replacement floor tile (\$10,000).

Account Type	Account Description	FY14 Increase
Expenses	1 Clinical Services Specialist, pre-adjudicatory assessments	\$ 55,492
	Youth Court Specialist	48,924
	Expend. Computers/Tel Equip.	100,000
	Software Acquisitions	35,000
	Computing/Telecom Services	70,000
	Operational Svcs Contracted	75,000
	Cabling & Wiring	4,500
	Decreases, various line items	(115,600)
	Net Expense	\$ 273,316

Children's Bureau

A total of 5 new positions are requested for FY2014 to allow for timely and proper processing of children's cases. The Memorandum of Agreement with the US Department of Justice stipulates new requirements for all phases of case handling with regard to equal protection, from case preparation, client conference, court presentation and disposition. The time required for each case will increase by approximately 20 minutes each with the addition of the following tasks: (1) scheduling of Juvenile Defenders for all client conferences; (2) addition of 4 documents to be explained and signed during conferences; (3) review of additional post-disposition documents; (4) court preparation time for additional documents. One Supervisor and 3 Counselors will be assigned to Corrective Services Department to assist with the handling of nearly 19,000 cases annually. The second Supervisor will be assigned to the Foster Care Department to oversee the management of nearly 14,000 cases annually.

Account Type	Account Description	FY14 Increase
Expenses	1 Supervisor salaries & fringes, Foster Care	\$ 63,333
	1 Supervisor salaries & fringes, Protective Services	63,333
	3 Probation Counselor A salaries & fringes, Corrective Services	146,775
	Net Expense	\$ 273,441

JUVENILE COURT
FY 2014 Summary of Increases

Youth Services Bureau

Juvenile Court is requesting one Probation Counselor A position to assist in the expansion of the Youth Services Bureau (YSB) electronic monitoring program. With an increasing number of juveniles requiring closer supervision and the emphasis placed on alternatives to secure detention, electronic monitoring is a cost effective method. YSB currently supervises between 220 to 250 youth, with over 50% on electronic monitoring. The expansion would include an increase in pre-adjudicatory cases and the use of GPS ankle bracelets. The Probation Counselor serves as case manager tasked with tracking, monitoring and reporting on the progress of the assigned youth. Probation Counselors are required to monitor the youth's school attendance, coordinate required visits to service providers, and present cases to court as necessary. During FY2012, YSB received 646 case referrals, an increase of 10% over FY2011. Memphis Police Department shared their Community Oriented Police Services (COPS) grant resources that provided ankle bracelets and monitoring fees for the past several years at no cost to the Court. Grant funding will be depleted in FY2013, requiring replacement from general funds.

Account Type	Account Description	FY14 Increase
Expenses	1 Probation Counselor A salaries & fringes	\$ 48,925
	Operational Services Contracted	50,000
	Net Expense	\$ 98,925

Detention

Juvenile Court Detention Services Bureau budget has increases in both salaries and O&M. One new Manager A position is required for the overnight shift to ensure compliance to the many new requirements and documentation related to suicide prevention. Current staffing complement has only 1 Manager position who is assigned to the evening shift. 2 Temporary Detention Officer positions are required for the care and custody of male juvenile detainees. O&M increases are for 24/7 medical services contract, estimated at \$700,000, and contracted respite (shelter) beds to house juveniles not appropriate for secure detention while awaiting court disposition, estimated at \$146,000.

Account Type	Account Description	FY14 Increase
Expenses	1 Manager salaries & fringes, midnight shift	\$ 79,482
	2 Temp. Detention Officers, Boys Detention	62,938
	Medical services contract, 24/7 coverage	700,000
	Respite (shelter beds)	146,000
	Decrease, Medical & Lab Supplies	(5,000)
	Net Expense	\$ 983,420

Administrative Services	\$ 273,316
Children's Bureau	\$ 273,441
Youth Services Bureau	\$ 98,925
Detention	\$ 983,420
TOTAL INCREASE REQUEST	\$ 1,629,102

